

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Delphi Community School Corp (0755)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$226,295	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,800,177	\$2,277,952	\$2,262,597	\$2,219,684	23%	-3%	-2%
	11200 Regular Programs; Middle/Junior High	\$893,625	\$931,442	\$967,789	\$1,270,284	42%	36%	31%
	11300 Regular Programs; High School	\$1,122,550	\$1,263,448	\$1,279,652	\$1,520,333	35%	20%	19%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$25,038	\$46	\$2,294	n/a	-91%	> 500%
	11420 Vocational Education; Agriculture B	\$102,699	\$134,475	\$136,827	\$352,153	243%	162%	157%
	11450 Vocational Education; Consumer and Homemaking	\$36,247	\$34,413	\$29,982	\$93,801	159%	173%	213%
	11490 Vocational Education; Industrial Education B	\$28,393	\$61,015	\$63,109	\$9,899	-65%	-84%	-84%
	11590 Other Vocational Education Programs	\$39,891	\$23,221	\$38,390	\$8,029	-80%	-65%	-79%
	12100 2007 Account Code - Gifted and Talented	\$51,130	\$13,287	\$2,720	\$11,515	-77%	-13%	323%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$26,796	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$863	\$420	\$304	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$5,535	\$35,152	\$37,118	\$93,665	> 500%	166%	152%
	12710 Equal Opportunity At Risk	\$17,257	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$84,111	\$41,200	\$0	\$140,000	66%	240%	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$3,851	\$8,231	\$7,887	\$6,913	80%	-16%	-12%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,010	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$1,673	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$86,991	\$34,138	\$24,951	\$30,262	-65%	-11%	21%
	16100 Remediation Testing	\$32,478	\$16,635	\$13,159	\$3,759	-88%	-77%	-71%
	16200 Preventive Remediation	\$22,189	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$11,113	\$21,042	\$14,217	\$3,907	-65%	-81%	-73%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$45,633	\$54,929	\$40,941	\$57,041	25%	4%	39%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$6,273	\$7,424	\$6,038	\$6,086	-3%	-18%	1%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$873,021	\$884,867	\$721,707	n/a	-17%	-18%
	22220 Library/Media Services; School Library	\$181,269	\$212,358	\$210,399	\$240,208	33%	13%	14%
	22230 Library/Media Services; Audiovisual	\$3,459	\$320	\$836	\$1,077	-69%	236%	29%
	22290 Library/Media Services; Other Educational Media Services	\$138	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$518,804	\$545,268	\$558,904	\$823,016	59%	51%	47%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$133,442	\$190,287	\$131,346	\$75,693	-43%	-60%	-42%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$17,688	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$156,540	\$270,753	\$283,429	\$151,071	-3%	-44%	-47%
Student Academic Achievement Total		\$5,387,672	\$7,075,470	\$6,995,507	\$8,114,846	51%	15%	16%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$7,177	\$0	\$0	\$0	-100%	n/a	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$1,588	\$1,600	\$1,107	n/a	-30%	-31%
	21210 Guidance Services; Service Area Direction	\$105,006	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$29,306	\$206,078	\$244,443	\$280,089	> 500%	36%	15%
	21240 Guidance Services; Information Services	\$0	\$2,192	\$1,421	\$0	n/a	-100%	-100%
	21250 Guidance Services; Records Maintenance	\$22,220	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$49,927	\$78,367	\$79,285	\$76,261	53%	-3%	-4%
	21990 Other Support Services, Students; Other Student Services	\$0	\$1,167	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$1,941	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$140,034	\$36,733	\$14,138	\$12,506	-91%	-66%	-12%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,496	\$15,076	\$21,848	\$14,764	127%	-2%	-32%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,882	\$127	\$0	n/a	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$100,836	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$77,477	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$28,378	\$20,233	\$28,711	\$23,753	-16%	17%	-17%
	23190 Board of Education; Other Governing Body Services	\$11,422	\$15,528	\$12,413	\$18,179	59%	17%	46%
	23210 Executive Administration; Office of The Superintendent	\$124,851	\$121,209	\$132,746	\$119,601	-4%	-1%	-10%
	23290 Executive Administration; Other Executive Administration Services	\$2,004	\$4,685	\$5,262	\$4,758	137%	2%	-10%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$4,565	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$34,896	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$114,096	\$130,310	\$71,404	n/a	-37%	-45%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$63,031	\$65,278	\$26,878	n/a	-57%	-59%
Student Instructional Support Total		\$528,762	\$684,864	\$737,581	\$867,074	64%	27%	18%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$6,301	\$5,000	\$5,000	\$5,000	-21%	0%	0%
	23160 Board of Education; Promotion Expenses	\$3,843	\$1,717	\$1,168	\$1,809	-53%	5%	55%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$1,100	\$0	\$0	\$0	-100%	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$2,741	\$1,397	\$2,408	\$1,233	-55%	-12%	-49%
	25160 Fiscal Services; Financial Accounting	\$4,035	\$24,842	\$24,198	\$26,244	> 500%	6%	8%
	25191 Other Fiscal Services; Refund of Revenue	\$32,385	\$770	\$548	\$1,263	-96%	64%	130%
	25192 Other Fiscal Services; Petty Cash	\$375	\$350	\$0	\$350	-7%	0%	n/a
	25199 Other Fiscal Services; Other	\$155	\$29,745	\$150	\$0	-100%	-100%	-100%
	25300 Printing, Publishing, and Duplicating Services	\$6,144	\$23,941	\$27,660	\$30,972	404%	29%	12%
	25910 Judgments	\$0	\$3,206	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$844,452	\$1,067,570	\$1,072,688	\$1,395,771	65%	31%	30%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,843	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$151,997	\$29,985	\$50,756	\$81,255	-47%	171%	60%
	26499 2007 Account Code - Other	\$0	\$0	-\$767	\$767	n/a	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$492	\$432	\$1,036	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$50,904	\$102,688	\$49,669	\$121,249	138%	18%	144%
	27010 Student Transportation; Service Area Direction	\$82,594	\$200,757	\$197,412	\$214,272	159%	7%	9%
	27100 Student Transportation; Vehicle Operation	\$307,654	\$389,857	\$403,183	\$467,155	52%	20%	16%
	27200 Student Transportation; Monitoring Services	\$24,612	\$12,388	\$16,122	\$20,045	-19%	62%	24%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$116,601	\$164,508	\$197,536	\$309,268	165%	88%	57%
	27400 Student Transportation; Purchase of School Buses	\$165,015	\$149,896	\$163,252	\$135,332	-18%	-10%	-17%
	27500 Student Transportation; Insurance on Buses	\$13,367	\$37,618	\$13,067	\$24,008	80%	-36%	84%
	27700 Student Transportation; Contracted Transportation Services	\$9,622	\$11,429	\$1,500	\$8,805	-8%	-23%	487%
	27900 Student Transportation; Other Student Transportation Services	\$13,946	\$12,994	\$13,267	\$19,297	38%	49%	45%
	27910 Student Transportation; Bus Driver Training	\$2,829	\$3,745	\$3,207	\$3,538	25%	-6%	10%
	31100 Food Services Operations; Service Area Direction	\$23,055	\$23,503	\$23,624	\$27,216	18%	16%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$153,904	\$186,674	\$190,302	\$238,737	55%	28%	25%
	31400 Food Services Operations; Food Purchases	\$173,738	\$203,782	\$235,025	\$262,668	51%	29%	12%
	31900 Other Food Services	\$23,106	\$23,096	\$49,778	\$50,547	119%	119%	2%
	33200 Community Recreation	\$391	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$1,010	\$1,344	\$1,668	\$1,561	55%	16%	-6%
	33400 Athletic Coaches	\$143,621	\$147,615	\$150,292	\$198,284	38%	34%	32%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,634	\$11,024	\$8,248	\$7,948	71%	-28%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$52,130	\$18,535	\$0	\$62,013	19%	235%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$3,678	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$2,420,596	\$2,894,086	\$2,901,996	\$3,716,604	54%	28%	28%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$65,482	\$1,039,200	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$54,210	\$162,995	\$147,830	\$168,084	210%	3%	14%
	45100 Building Acquisition, Construction and Improvements	\$0	\$122,939	\$63,367	\$36,527	n/a	-70%	-42%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,100	\$14,022	\$850,684	n/a	> 500%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$124,400	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$270,430	\$424,668	\$496,660	\$343,781	27%	-19%	-31%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$630,000	\$670,000	\$1,126,277	n/a	79%	68%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$70,000	\$80,000	\$80,000	n/a	14%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$161,530	\$413,406	-\$258,041	n/a	-260%	-162%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$116,450	\$113,973	\$108,752	n/a	-7%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,837,703	\$943,354	\$943,318	\$472,305	-74%	-50%	-50%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$28,595	\$113,621	\$79,259	\$66,757	133%	-41%	-16%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$215,423	n/a	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$14,105	\$7,659	\$0	\$0	-100%	-100%	n/a
	54200 2007 Account Code - Common School Fund	\$46,043	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$2,440,969	\$3,793,516	\$3,021,834	\$3,210,548	32%	-15%	6%
prorated								
	26491 2007 Account Code - PERF	\$75,030	\$59,208	\$53,167	\$18,202	-76%	-69%	-66%
	26492 2007 Account Code - Social Security	\$460,990	\$539,129	\$548,429	\$279,187	-39%	-48%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$35,211	\$50,680	\$2,773	\$15,014	-57%	-70%	441%
	26494 2007 Account Code - Group Insurance	\$587,470	\$955,079	\$837,987	\$478,571	-19%	-50%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$200	\$6,817	\$6,282	\$755	278%	-89%	-88%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$100,200	\$65,527	\$27,356	n/a	-73%	-58%
prorated Total		\$1,158,900	\$1,711,113	\$1,514,165	\$819,084	-29%	-52%	-46%
Not Categorized								
	41200	\$517,289	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$517,289	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$6,254,313	\$8,318,607	\$8,066,824	\$8,709,694	39%	5%	8%
Student Instructional Support	\$586,940	\$815,049	\$864,538	\$928,986	58%	14%	7%
Overhead and Operational	\$2,654,677	\$3,231,877	\$3,217,887	\$3,878,929	46%	20%	21%
Nonoperational	\$2,440,969	\$3,793,516	\$3,021,834	\$3,210,548	32%	-15%	6%
Not Categorized	\$517,289	\$0	\$0	\$0	-100%	n/a	n/a
Grand Total	\$12,454,187	\$16,159,049	\$15,171,083	\$16,728,156	34%	4%	10%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
50.2%	51.5%	53.2%	52.1%
4.7%	5.0%	5.7%	5.6%
21.3%	20.0%	21.2%	23.2%
19.6%	23.5%	19.9%	19.2%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	54.9%	56.5%	58.9%	57.6%